the 16th Amendment, thus paving the way for real change in the way government collects and spends the people's hard-earned money. The Liberty Amendment also explicitly forbids the Federal Government from performing any action not explicitly authorized by the U.S. Constitution.

The 16th Amendment gives the Federal Government a direct claim on the lives of American citizens by enabling Congress to levy a direct income tax on individuals. Until the passage of the 16th Amendment, the Supreme Court had consistently held that Congress had no power to impose an income tax.

Income taxes are responsible for the transformation of the Federal Government from one of limited powers into a vast leviathan whose tentacles reach into almost every aspect of American life. Thanks to the income tax, today the Federal Government routinely invades our privacy, and penalizes our every endeavor.

The Founding Fathers realized that "the power to tax is the power to destroy," which is why they did not give the Federal Government the power to impose an income tax. Needless to say, the Founders would be horrified to know that Americans today give more than a third of their income to the Federal Government.

Income taxes not only diminish liberty, they retard economic growth by discouraging work and production. Our current tax system also forces Americans to waste valuable time and money on complacence with an ever-more complex tax code. The increased interest in flat-tax and national sales tax proposals, as well as the increasing number of small businesses that questioning the Internal Revenue Service's (IRS) "withholding" system provides further proof that America is tired of the labyrinthine tax code. Americans are also increasingly fed up with an IRS that continues to ride roughshod over their civil liberties, despite recent "pro-taxpayer" reforms.

Mr. Speaker, America survived and prospered for 140 years without an income tax, and with a Federal Government that generally adhered to strictly constitutional functions, operating with modest excise revenues. The income tax opened the door to the era (and errors) of Big Government. I hope my colleagues will help close that door by cosponsoring the Liberty Amendment.

INTRODUCTION OF THE STARTUP VISA ACT OF 2011

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 15, 2011

Mrs. MALONEY. Mr. Speaker, today I am introducing a new version of the StartUp Visa Act, a bill that would encourage innovation and economic growth by permitting immigrant entrepreneurs greater access to temporary U.S. visas. The bill matches legislation introduced this week by Senators JOHN KERRY, RICHARD LUGAR, and MARK UDALL in the Senate

What do American household names such as Google, eBay and Proctor & Gamble have in common? They are all former start-ups founded by immigrants.

Our current visa laws have made it unnecessarily difficult for immigrants to launch new

companies in the United States. I am reintroducing the StartUp Visa Act because the economic dynamism of foreign-born talent has always been a crucial factor in our country's growth, and we must take steps to enable it to continue. By allowing immigrant entrepreneurs greater access to American visas, we truly can drive American job creation and channel the power of innovation.

This legislation would be an expansion of the bill from last Congress, extending the pool of eligible immigrants to include holders of H-1B visas and entrepreneurs living outside the United States with a market presence in the country.

The entrepreneurial spirit is ingrained in our country's history and success. I believe that this legislation is a vital component of promoting our global competitiveness. We must ensure a strong foundation for foreign-born highly-skilled talent to create American jobs and promote economic prosperity and this bill works toward that end.

PATRICK RATNECHT

HON. ED PERLMUTTER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 15, 2011

Mr. PERLMUTTER. Mr. Speaker, I rise today to recognize and applaud Patrick Ratnecht for receiving the Arvada Wheat Ridge Service Ambassadors for Youth award. Patrick Ratnecht is a 12th grader at Arvada West High School and received this award because his determination and hard work have allowed him to overcome adversities.

The dedication demonstrated by Patrick Ratnecht is exemplary of the type of achievement that can be attained with hard work and perseverance. It is essential students at all levels strive to make the most of their education and develop a work ethic which will guide them for the rest of their lives.

I extend my deepest congratulations to Patrick Ratnecht for winning the Arvada Wheat Ridge Service Ambassadors for Youth award. I have no doubt he will exhibit the same dedication and character in all his future accomplishments.

FRANK WOODRUFF BUCKLES, OUR NATION'S OLDEST SURVIVING WORLD WAR I VETERAN

HON. NICK J. RAHALL II

OF WEST VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 15, 2011

Mr. RAHALL. Mr. Speaker, I rise today in tribute to Frank Woodruff Buckles, a fellow West Virginian and our Nation's oldest surviving World War I veteran, who was buried today at Arlington National Cemetery with full military honors.

When asked to explain his long life, Frank Buckles answered, "Hope." All of America's veterans hope that their service will not have been in vain. They hope that their service leads to a better future for our Nation and the world. And they hope that the freedoms secured through their sacrifices will live long past their days with us on this Earth.

We honor our veterans and their dedication to duty and selfless sacrifice. Nourishing the memory of their contributions feeds our own generation of hope.

Today, our Nation honors the mortal remains of Frank Buckles and memorializes a generation of Americans, whose common purpose, whose lasting hope, was so nobly advanced by their last comrade.

 $\begin{array}{c} \text{CONGRATULATIONS TO MR.} \\ \text{ROBERT CALPIN} \end{array}$

HON. LOU BARLETTA

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 15, 2011

Mr. BARLETTA. Mr. Speaker, today I rise to honor and acknowledge Mr. Robert Calpin, this year's recipient of the Friendly Sons of St. Patrick's Lifetime Achievement Award.

Mr. Calpin was born in Minooka, PA. He graduated from Scranton Central High School and the University of Scranton. Robert has held positions at GEICO Insurance Company, RCA Picture Tubes, Karibe, Inc. He is currently employed at the Pennsylvania Department of Welfare in Wilkes-Barre, PA in the Nursing Home Division. Robert now resides in Pittston with his wife. They have three children and one grandchild.

A member, past President, and current Membership Chairman of the Friendly Sons of St. Patrick, Mr. Calpin currently serves as an officer of President John F. Kennedy Council #372 Knights of Columbus and its Fourth Degree. Robert is also a member of the Ancient Order of Hibernians, Wolf Tone Division, the Minooka Notre Dame Club, the Scranton Area Organized Runners, and the PIAA.

Mr. Speaker, Mr. Calpin has been an active member of our community. He continues to go above and beyond to serve our area. Mr. Speaker, today, I ask my colleagues to join me in congratulating Mr. Robert Calpin on receiving this year's Friendly Sons of St. Patrick's Lifetime Achievement Award.

PROVIDE SAN DIEGO WITH WATER

HON. BOB FILNER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 15, 2011

Mr. FILNER. Mr. Speaker, I have introduced H.R. 917, the South San Diego County Water Reclamation Project of 2011, to authorize the Bureau of Reclamation's participation in Phase I of the South San Diego County Water Reclamation Project.

Southern California must reduce dependence on water that is imported from outside the region. The South San Diego County Water Reclamation Project is a comprehensive and coordinated approach by public water agencies to address this need by sustainably using groundwater resources through desalination of brackish water, and recycling of wastewater for non-potable uses.

When fully implemented, the Project will reduce dependence on imported water by approximately 18,600 acre-feet (or 4 billion gallons) per year, enough to provide service to about 37,000 households. This will minimize